

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division**

In re:)	Chapter 11
)	
CIRCUIT CITY STORES, INC., <i>et al.</i>,)	No. 08-35653-KRH
)	
Debtors.)	Jointly Administered

**APPELLANT LG ELECTRONICS USA, INC.’S STATEMENT OF ISSUES
TO BE PRESENTED AND DESIGNATION OF ITEMS TO BE
INCLUDED IN RECORD ON APPEAL**

LG ELECTRONICS USA, INC. (“LG”), by counsel, WILEY REIN LLP, H. Jason Gold and Dylan G. Trache, and pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure (the “Rules”), files its Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal relating to its Notice of Appeal filed on January 19, 2010 (Docket No. 6318).¹

I. Statement of Issues to be Presented.

1. Whether the Bankruptcy Court erred in finding that 11 U.S.C. § 502(d) may be applied to temporarily disallow payment of administrative expenses allowable under 11 U.S.C. § 503(b)(9).

2. Whether the Bankruptcy Court erred in applying § 502(d) to temporarily disallow payment of administrative expenses allowable under 11 U.S.C. § 503(b)(9) up to the amount potentially recoverable on account of preferential transfers allegedly avoidable under 11 U.S.C. § 547 before adjudication of preference liability.

¹ By Order entered on April 26, 2010, the District Court granted LG’s Motion for Leave to Appeal. A copy of the Order is attached hereto as Exhibit “A”.

II. Designation of Record of Appeal.

<u>Exhibit</u>	<u>Docket No.</u>	<u>Date Filed</u>	<u>Pleading/Document Description</u>
1	19	November 10, 2008	Motion of Debtors for Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date pursuant to Bankruptcy Rule 9007.
2	107	November 12, 2008	Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date pursuant to Bankruptcy Rule 9007.
3	Claim No. 1261	December 18, 2008	LG's administrative expense in the amount of \$20,599,070.25.
4	Claim No. 8357	January 29, 2009	LG's general unsecured non-priority claim in the amount of \$208,637.10.
5	Claim No. 9623	January 29, 2009	LG's general unsecured non-priority claim in the amount of \$42,315,217.97.
6	2505	March 10, 2009	Debtors' Motion for an Order Approving (A) Procedures for Filing Omnibus Objections to Claims and (B) the Form and Manner of the Notice of Omnibus Objections.
7	2881	April 1, 2009	Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections.
8	Claim No. 13233	June 1, 2009	LG's general unsecured non-priority claim in the amount of \$41,478,011.85, which amends Claim No. 9623.
9	3704	June 23, 2009	Debtors' Twentieth Omnibus Objection to Claims (Reclassification to Unsecured Claims of Certain Claims Filed as 503(B)(9) Claims for Goods Received by the Debtors not Within Twenty Days of the Commencement of the Cases).
10	4576	August 20, 2009	Order on Debtors' Twentieth Omnibus Objection to Claims (Reclassified to Unsecured Claims of Certain Claims Filed as 503(B)(9) Claims for Goods Received by the Debtors not Within Twenty Days of the Commencement of the Cases).
11	4598	August 21, 2009	Debtors' Thirty-Fourth Omnibus Objection to

			Claims (Modification of Certain Duplicate 503(b)(9) Claims).
12	4599	August 21, 2009	Debtors' Thirty-Fifth Omnibus Objection to Claims (Disallowance of (I) Certain Amended Claims; and (II) Certain Duplicate Claims).
13	4614	August 24, 2009	Disclosure Statement with Respect to Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors-in-Possession and Its Official Committee of Creditors Holding Unsecured Claims (Liquidating Plan attached).
14	4626	August 25, 2009	Debtors' Motion for Order Extending Objection Deadline to Disclosure Statement with Respect to Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims Under Local Bankruptcy Rule 3016-1(B).
15	4729	September 1, 2009	Order Granting Debtors' Motion for Order Extending Objection Deadline to Disclosure Statement With Respect to Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims Under Local Bankruptcy Rule 3016-1(B).
16	5090	September 24, 2009	Order Approving (I) Disclosure Statement, (II) Notice of the Disclosure Statement Hearing, (III) Hearing Date to Consider Confirmation of the Plan, (IV) Procedures for Filing Objections to Plan, (V) Voting Agent and Deadlines Related to Solicitation and Confirmation, (VI) Procedures with Respect to Certain Claims and (VII) Solicitation Procedures for Confirmation of the Plan.
17	5124	September 29, 2009	Debtors' First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims.
18	5214	October 13, 2009	Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on Any Response proceed as a Status Conference Hearing.

19	5215	October 13, 2009	Debtors' Brief in Support of Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference.
20	5216	October 13, 2009	Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
21	5217	October 13, 2009	Debtors' Brief in Support of Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
22	5312	October 21, 2009	Samsung Electronics America, Inc.'s (I) Motion to Shorten Time to Respond to Interrogatories and Request for Production of Documents.
23	5313	October 21, 2009	Motion to Expedite Hearing on Samsung Electronics America, Inc.'s Motion for Shortened Response Time to Interrogatories and Request for Production of Documents.
24	5314	October 21, 2009	Samsung Electronics America, Inc.'s Notice of (I) Motion for a Shortened Response Time to Interrogatories and Requests for Production of Documents and (II) Motion for Expedited Hearing.
25	5329	October 22, 2009	Samsung's Notice of Rescheduled Hearing [re: 5312, 5314].
26	5385	October 28, 2009	Order on Debtors' Thirty-Fourth Omnibus Objection to Claims (Modification of Certain Duplicate 503(b)(9) Claims).
27	5396	October 29, 2009	Order on Debtors' Thirty-Fifth Omnibus Objection to Claims (Disallowance of (I) Certain Amended Claims; and (II) Certain Duplicate Claims).
28	5407	October 30, 2009	Objection by the Debtors to Samsung Electronics America, Inc.'s (I) Motion for a Shortened Response Time to Interrogatories and Request for Production of Documents and (II) Motion for an Expedited Hearing.
29	5408	October 30, 2009	Notice of Agenda of Matters Schedule for Hearing on November 3, 2009 at 11:00 a.m.
30	5411	November 2, 2009	Samsung America, Inc.'s Response to Debtors' (I) Fifty-First Omnibus Objection to Certain

			503(b)(9) Claims and (II) Motion for a Waiver of the Requirement That the First Hearing on Any Response Proceed as a Status Conference.
31	5416	November 3, 2009	PNY Technologies, Inc.'s Response to Debtor's Fifty-First Omnibus Objection to Certain 503(b)(9) Claims.
32	5434	November 3, 2009	Response of Paramount Home Entertainment Inc. to Debtors (I) Fifty-Second Omnibus Objection to Certain 503(B)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference and the Debtors Brief in Support Thereof.
33	5447	November 4, 2009	Opposition Brief of Onkyo USA Corporation to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
34	5449	November 4, 2009	SanDisk Corporation's Response to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
35	5454	November 4, 2009	Opposition Brief of Mitsubishi Digital Electronics America, Inc. to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
36	5461	November 4, 2009	Pioneer Electronics Inc.'s Motion to Compel Debtors to Make Confirmation Deposit under Fed. R. Bankr. P. 3020(a) with Memorandum of Points and Authorities.
37	5464	November 4, 2009	Pioneer Electronics Inc.'s Response to Debtors' 52 nd Objection to 503(b)(9) claims.
38	5470	November 4, 2009	Response of Digital Innovations, LLC on Behalf of VonWin Capital Management, LP to Debtors' Fifty-First Omnibus Objection to (I) Certain 503(B)(9) Claims and (II) Motion for Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
39	5472	November 4, 2009	Longacre Opportunity Fund, LP's Response to Objection to Claim filed by Circuit City.
40	5475	November 4, 2009	Envision Peripherals, Inc.'s Memorandum of

			Law in Opposition to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
41	5479	November 4, 2009	Response and Joinder of JVC Americas Corp. and JVC Company of America to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
42	5487	November 4, 2009	Metra Electronics Corporation's Opposition to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing of any Response Proceed as a Status Conference.
43	5489	November 4, 2009	LG Electronics USA, Inc.'s Memorandum of Law in Opposition to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
44	5491	November 4, 2009	Response of Sima Products Corp. to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(B)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
45	5495	November 4, 2009	Toshiba America Consumer Products, LLC's Response to Debtors' Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
46	5496	November 4, 2009	Response of Samsung Electronics America, Inc. to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
47	5497	November 4, 2009	Joint Responses by Apex Digital, Inc. and THQ, Inc. [re. Debtors' Fifty-First Omnibus Objection to Claims].
48	5498	November 4, 2009	Tamrac, Inc.'s Opposition to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver

			of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
49	5499	November 4, 2009	Nyko Technologies, Inc.'s Response to Debtors' Fifty-First Omnibus Objection.
50	5500	November 4, 2009	Samsung Electronics America, Inc.'s Memorandum of Law in Opposition to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
51	5502	November 4, 2009	SouthPeak Interactive, LLC's Response to Debtors' Fifty-First Omnibus Objection to Claims.
52	5504	November 4, 2009	Twentieth Century Fox Home Entertainment LLC's Response to and Objection to [Fifty-Second Omnibus] Claim Objection.
53	5505	November 4, 2009	Bush Industries Inc.'s Response and Joinder Regarding Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
54	5506	November 4, 2009	Vonage Marketing LLC's Response to Debtors' Fifty-First Omnibus Objection.
55	5509	November 4, 2009	Omnibus Response to Vonwin Capital Management, L.P. to Debtors' Forth-Eighth, Forty-Ninth, Fiftieth and Fifty-First Omnibus Objections.
56	5511	November 4, 2009	Response in Opposition of BISSELL Homecare, Inc. to (I) Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response proceed as a Status Conference and the Debtors' Brief in Support Thereof.
57	5515	November 4, 2009	Cokem International, Inc.'s Response to the Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
58	5529	November 4, 2009	Olympus Corporation and Olympus Imaging America, Inc.'s Response [to Debtors' Fifty-First Omnibus Objection].
59	5530	November 4, 2009	Letter Response of Hauppage Computer

			Works, Inc. [to Debtors' Fifty-First Omnibus Objection].
60	5535	November 4, 2009	United States Debt Recovery, LLC's Response to Debtor's Fifty-First Omnibus Objection.
61	5537	November 4, 2009	Midland Radio Corporation's Response to Debtors' Fifty-First Omnibus Objection.
62	5539	November 5, 2009	Response and Objection of Bethesda Softworks LLC to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference and the Debtors' Brief in Support Thereof.
63	5556	November 6, 2009	Order Denying Samsung Electronics America, Inc.'s (I) Motion for a Shortened Response Time to Interrogatories and Request for Production of Documents (II) Motion for Expedited Hearing.
64	5583	November 9, 2009	Take Two Interactive Software, Inc.'s Response to [Debtors' Fifty-Second Omnibus Objection to Claims].
65	5610	November 10, 2009	TeleDynamics LLP's Response in Opposition to Debtors' Fifty-First Omnibus Objection to Claims.
66	5614	November 10, 2009	Samsung Electronics America, Inc.'s Motion under Fed. R. Bankr. P. 3020(a) for Order Requiring Confirmation Deposit and Joinder to Motion of Pioneer Electronics for Same.
67	5615	November 10, 2009	Samsung Electronics America, Inc.'s Motion to Expedite Hearing on Motion under Fed. R. Bankr. P. 3020(a) for Order Requiring Confirmation Deposit.
68	5616	November 10, 2009	Samsung Electronics America, Inc.'s Notice of Motions and Notice of Hearing [re. 5614 and 5615].
69	5621	November 10, 2009	Omnibus Reply by the Debtors in Support of (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
70	5622	November 10, 2009	Debtors' Omnibus Reply in Support of (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference.
71	5623	November 10, 2009	Notice of Agenda of Matters Scheduled for

			Hearing on November 12, 2009 at 10:00 a.m.
72	5652	November 13, 2009	Objection of LG Electronics USA, Inc. to Confirmation of Chapter 11 Plan of Liquidation.
73	5663	November 13, 2009	Joint Motion for Joinder of Apex Digital Inc. and THQ, Inc. to Motions of Pioneer Electronics, Inc. and Samsung Electronics America, Inc. for an Order Requiring a Confirmation Deposit Pursuant to Bankruptcy Rule 3020(a).
74	5666	November 13, 2009	Apex Digital, Inc., THQ, Inc.'s Supplemental Response to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims.
75	5681	November 16, 2009	Samsung America Electronics, Inc.'s Objection to Confirmation of the Debtors' First Amended Joint Plan of Liquidation.
76	5683	November 16, 2009	Joinder of Apex Digital Inc. to Objections of LG Electronics USA, Inc. and Eastman Kodak Company to Confirmation of Debtors' Chapter 11 Plan of Liquidation.
77	5703	November 16, 2009	Amended Notice of Hearing – Pioneer Motion for Order Requiring Confirmation Deposit Under Fed. R. Bankr. P. 3020(a).
78	5716	November 16, 2009	Motion for Joinder of Mitsubishi Digital Electronics America, Inc. to Objections of Samsung America Electronics, Inc., LG Electronics USA, Inc. and Eastman Kodak Company to Confirmation of Debtor's First Amended Joint Plan of Liquidation.
79	5730	November 16, 2009	Objection of LG Electronics USA, Inc. to Confirmation of Chapter 11 Plan of Liquidation [duplicate of 5652].
80	5742	November 16, 2009	Motion for Joinder of Onkyo USA Corporation to Motions of Pioneer Electronics, Inc. and Samsung Electronics America, Inc. for an Order Requiring a Confirmation Deposit Pursuant to Rule 3020 of the Federal Rules of Bankruptcy Procedure, or, in the Alternative, Objection to Confirmation of Chapter 11 Plan of Liquidation.
81	5757	November 16, 2009	Samsung Electronics America, Inc.'s Amended Notice of Hearing and Notice of Motion [re. 5614, 5616].
82	5766	November 17, 2009	Notice of Withdrawal of Motion for an Expedited Hearing on Samsung Electronics America, Inc.'s Motion Under Fed. R. Bankr.

			P. 3020(a) for an Order Requiring Confirmation Deposit (re. related document(s) [5615] Motion to Expedite Hearing filed by Samsung Electronics America, Inc.) on behalf of Samsung Electronics America, Inc.
83	5813	November 18, 2009	Transcript of Hearing Held 11/12/2009: entire transcript.
84	5826	November 19, 2009	Samsung America Electronics, Inc.'s Objection to Confirmation of Chapter 11 Plan (refiled to correct docketing event code for Objection originally filed on November 16, 2009 as Docket No. 5681).
85	5839	November 19, 2009	Notice of Agenda of Matters Scheduled for Hearing on November 23, 2009 at 10:00 a.m.
86	5930	November 23, 2009	Hearing continued [re: 5461].
87	5931	November 23, 2009	Hearing continued [re: 5614].
88	5987	December 7, 2009	Pioneer Electronics, Inc.'s Second Amended Notice of Hearing Upon Motion of Pioneer Electronics to Compel Confirmation Deposit [re: 5461].
89	6001	December 7, 2009	Samsung Electronics America, Inc.'s Second Amended Notice of Motion and Notice of Hearing (re: 5614).
90	N/A	December 8, 2009	LG Electronics USA, Inc.'s First Set of Interrogatories to Debtors.
91	N/A	December 8, 2009	LG Electronics USA, Inc.'s First Request for Production of Documents to Debtors.
92	6101	December 16, 2009	Samsung Electronics America, Inc.'s Third Amended Notice of Motion and Notice of Hearing [re: 5614].
93	6112	December 17, 2009	Notice of Agenda of Matters Scheduled for Hearing on December 21, 2009 at 10:00 a.m.
94	6175	December 21, 2009	Hearing continued (re: related document(s) 5461).
95	6176	December 21, 2009	Hearing continued (re: related document(s) 5614).
96	6208	December 30, 2009	Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Amended Notice, Case Management and Administrative Procedures.
97	6228	January 6, 2010	Memorandum Opinion and Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections.
98	6258	January 13, 2010	Motion of Apex Digital, Inc. and THQ, Inc. for

			Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections.
99	6259	January 13, 2010	Notice of Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections.
100	6261	January 13, 2010	Affidavit of Service re. Motion to Reconsider filed by THQ, Inc., Apex Digital, Inc. and Notice of Motion filed by THQ, Inc. Apex Digital.
101	6295	January 15, 2010	Supplemental Order on Debtors' Twenty-Third Omnibus Objection to Claims (Modification of Certain Duplicative 590(b)(9) Claims).
102	6318	January 19, 2010	Notice of Appeal filed by LG Electronics USA, Inc.
103	6319	January 19, 2010	U.S. Treasury receipt of Notice of Appeal.
104	6320	January 19, 2010	Motion for Leave to Appeal filed by LG Electronics USA, Inc.
105	6321	January 19, 2010	Notice of Motion for Leave to Appeal filed by LG Electronics USA, Inc.
106	6322	January 19, 2010	Motion for Joinder re: Motion to Reconsider filed by THQ, Inc., Apex Digital, Inc. by PNY Technologies, Inc.
107	6323	January 19, 2010	Motion for Joinder of Paramount Home Entertainment Inc. to Motion of Apex Digital and THQ, Inc. for Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections with Certificate of Service.
108	6325	January 20, 2010	Clerk's Certificate of Mailing re: Notice of Appeal.
109	6327	January 20, 2010	Notice of Appeal on behalf of United States Debt Recovery, LLC.
110	6328	January 20, 2010	U.S. Treasury receipt of Notice of Appeal.
111	6329	January 20, 2010	Motion for Leave to Appeal filed on behalf of United States Debt Recovery, LLC.
112	6330	January 20, 2010	Notice of Motion for Leave to Appeal filed on behalf of United States Debt Recovery, LLC.
113	6331	January 20, 2010	Notice of Appeal on behalf of PNY Technologies, Inc.
114	6332	January 20, 2010	U.S. Treasury receipt of Notice of Appeal.
115	6333	January 20, 2010	Motion for Leave to Appeal on behalf of PNY Technologies, Inc.
116	6334	January 20, 2010	Notice of Motion for Leave to Appeal on behalf of PNY Technologies, Inc.

117	6335	January 20, 2010	Notice of Appeal on behalf of Samsung Electronics America, Inc.
118	6336	January 20, 2010	Motion for Leave to Appeal filed on behalf of Samsung Electronics America, Inc.
119	6337	January 20, 2010	Notice of Motion for Leave to Appeal filed on behalf of Samsung Electronic America, Inc.
120	6338	January 20, 2010	U.S. Treasury receipt of Notice of Appeal
121	6342	January 21, 2010	Clerk's Certificate of Mailing re: Notice of Appeal filed by United States Debt Recovery.
122	6343	January 21, 2010	Clerk's Certificate of Mailing re: Notice of Appeal filed by PNY Technologies, Inc.
123	6349	January 22, 2010	Olympus Corporation and Olympus Imaging America Inc.'s Joinder re. Motion for Reconsideration filed by THQ, Inc. and Apex Digital, Inc.
124	6350	January 22, 2010	Clerk's Certificate of Mailing re. Notice of Appeal filed by Samsung Electronics America, Inc.
125	6351	January 25, 2010	Motion for Joinder to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objection filed on behalf of Onkyo USA Corporation.
126	6358	January 25, 2010	Notice of Agenda of Matters Scheduled for Hearing on January 28, 2010 at 11:00 a.m.
127	6370	January 26, 2010	Motion for Joinder of Toshiba America Consumer Products, L.L.C. to Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections.
128	6378	January 27, 2010	Motion for Joinder of Bethesda Softworks, LLC to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections.
129	6382	January 27, 2010	Debtors' Objection to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections filed on Behalf of Circuit City Stores, Inc.
130	6410	January 28, 2010	Hearing continued [re: related document(s) 5461].
131	6411	January 28, 2010	Hearing continued [re: related document(s) 5614].
132	6449	February 3, 2010	Reply to Debtors' Objections to Motion for Reconsideration of Courts Order on Debtors'

			Fifty-First and Fifty-Second Omnibus Objections re: Motion to Reconsider filed by THQ, Inc. Apex Digital, Inc. filed on behalf of Apex Digital, Inc., THQ, Inc.
133	6482	February 8, 2010	Stipulation and Order Staying Appeals and Extending Deadlines Under Bankruptcy Rules 8001 through 8007 and 8009 With Respect to the Notices of Appeal and the Motions for Leave to Appeal Filed by LG Electronics USA, Inc., United States Debt Recovery, LLC, PNY Technologies, Inc. and Samsung Electronics America, Inc.
134	6486	February 8, 2010	Notice of Agenda of Matters Scheduled for Hearing on February 11, 2010 at 11:00 a.m.
135	6525	February 11, 2010	Hearing continued (re: related document(s) 5461). Hearing scheduled 3/8/2010.
136	6526	February 11, 2010	Hearing continued (re: related document(s) 5614). Hearing scheduled 3/8/2010.
137	6601	February 23, 2010	Supplemental Memorandum Opinion.
138	6602	February 23, 2010	Order on Motion to Reconsider.
139	6640	February 25, 2010	Notice of Continued Hearing on Confirmation of Plan to be held on April 6, 2010 at 10:00 a.m.
140	6720	March 8, 2010	Amended Notice of Appeal of Samsung Electronics America, Inc.
141	6721	March 8, 2010	Statement of Issues and Designation of Items to be Included on Appeal of PNY Technologies, Inc.
142	6722	March 8, 2010	Statement of Issues and Designation of Items to be Included on Appeal of United States Debt Recovery LLC.
143	6748	March 8, 2010	Samsung Electronics America, Inc.'s Amended Motion for Leave to Appeal and Incorporated Memorandum of Law in Support of Motion.
144	6749	March 8, 2010	Notice of Samsung Electronics America, Inc.'s Amended Motion for Leave to Appeal.
145	6750	March 8, 2010	Samsung electronics America, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal and Incorporated Memorandum of Law in Support of Motion.
146	6751	March 8, 2010	Notice of Samsung Electronics America, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal.
147	6752	March 8, 2010	Appellant Samsung Electronics America, Inc.'s Statement of Issues to be Presented and Designation of Items to be Included in Record

			on Appeal.
148	6755	March 9, 2010	Notice of Appeal of Mitsubishi Digital Electronics America, Inc.
149	6756	March 9, 2010	U.S. Treasury Receipt of Notice of Appeal Filing Fee.
150	6759	March 9, 2010	Mitsubishi Digital Electronics America, Inc.'s Motion for Leave to Appeal and Incorporated Memorandum of Law in Support of Motion.
151	6760	March 9, 2010	Notice of Mitsubishi Digital Electronics America, Inc.'s Motion for Leave to Appeal.
152	6763	March 9, 2010	Amended Statement of Issues and Designation of Items to be Included in Record on Appeal of United States Debt Recovery LLC.
153	6764	March 9, 2010	Notice of Appeal of Onkyo USA Corporation.
154	6765	March 9, 2010	U.S. Treasury Receipt of Notice of Appeal Filing Fee (Image Not Available).
155	6767	March 9, 2010	Onkyo USA Corporation's Motion for Leave to Appeal and Incorporated Memorandum of Law in Support of Motion.
156	6768	March 9, 2010	Notice of Onkyo USA Corporation's Motion for Leave to Appeal.
157	6769	March 9, 2010	PNY Technologies, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal.
158	6770	March 9, 2010	Notice of PNY Technologies, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal.
159	6771	March 9, 2010	United States Debt Recovery LLC's Motion for Leave to Include Arguments of Counsel in Record on Appeal.
160	6772	March 9, 2010	Notice of United States Debt Recovery, LLC's Motion for Leave to Include Arguments of Counsel in Record on Appeal.
161	6773	March 9, 2010	Notice of Appeal of Apex Digital, Inc.
162	6774	March 9, 2010	U.S. Treasury Receipt of Notice of Appeal Filing Fee (Image Not Available).
163	6775	March 9, 2010	Motion of Apex Digital, Inc. for Leave to Appeal.
164	6776	March 9, 2010	Notice of Motion of Apex Digital, Inc. for Leave to Appeal.
165	6777	March 9, 2010	Order Granting Debtors' Motion to Consolidate Certain Matters Related to Motions for Leave to Appeal Filed by LG Electronics USA, Inc., United States Debt Recovery, LLC, and PNY Technologies, Inc.
166	6778	March 9, 2010	Debtors' Omnibus Answering Brief in

			Opposition to the Motions of Certain 503(b)(9) Administrative Expense Claimants for Leave to Appeal from the Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections.
167	6779	March 9, 2010	Debtors' Motion to Consolidate Certain Matters Related to Motions for Leave to Appeal Filed by LG Electronics USA, Inc., United States Debt Recovery, LLC, and PNY Technologies, Inc.
168	6857	March 17, 2010	Stipulation and Order Staying Appeals and Extending Deadlines Under Bankruptcy Rules 8001 Through 8007 and 8009 with Respect to the Notices of Appeal and the Motions for Leave to Appeal Filed by Samsung Electronics America, Inc.
169	6934	March 23, 2010	Statement of Issues to be Presented and Designation of Items to be Included in Record on appeal filed by Onkyo USA Corporation.
170	6936	March 23, 2010	Motion to Authorize Appellant Onkyo USA Corporation to Include Arguments of Counsel in Record on Appeal and Incorporated memorandum of Law in Support of Motion.
171	6937	March 23, 2010	Notice of Motion and Notice of Hearing (No Hearing Date Set) of Appellant Onkyo USA Corporation for Leave to Include Arguments of Counsel in Record on Appeal.
172	6939	March 23, 2010	Statement of Issues to be Presented and Designation of Items to be Included in Record on appeal filed by Mitsubishi Digital Electronics America, Inc.
173	6940	March 23, 2010	Motion to Authorize Mitsubishi Digital Electronics America, Inc. to Include Arguments of Counsel in Record on Appeal and Incorporated memorandum of Law in Support of Motion.
174	6941	March 23, 2010	Notice of Motion and Notice of Hearing (No Hearing Set) of Appellant Mitsubishi Digital Electronics America, Inc. to Include Arguments of Counsel in Record on Appeal.
175	6942	March 23, 2010	Amended Motion to Authorize Onkyo USA Corporation to Include Arguments of Counsel in Record on Appeal.
176	6947	March 23, 2010	Debtors' Motion to Consolidate Certain Matters Related to Motions for Leave to Appeal Filed by Onkyo USA Corporation, Apex Digital, Inc. and Mitsubishi Digital

			Electronics America, Inc.
177	6948	March 23, 2010	Omnibus Opposition Brief by the Debtors to the Motions of Apex Digital, Inc., Mitsubishi Digital Electronics America, Inc., and Onkyo USA Corporation for Leave to Appeal from the Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections.
178	6949	March 23, 2010	Appellant Mitsubishi Digital Electronics America, Inc.'s Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal.
179	6950	March 23, 2010	Appellant Onkyo USA Corporation's Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal.
180	6956	March 25, 2010	Transmittal of Motion for Leave to Appeal to District Court (re: 6759).
181	6957	March 25, 2010	Transmittal of Motion for Leave to Appeal to District Court (re: 6767).
182	6958	March 25, 2010	Transmittal of Motion for Leave to Appeal to District Court (re: 6775).
183	6969	March 25, 2010	Notification of Civil Action Number 3:10cv200 (re: 6958).
184	6996	March 26, 2010	Transmittal of Motion for Leave to Appeal to District Court (re: 6329).
185	6998	March 26, 2010	Affidavit of Service of Pleadings Filed and Order Entered on March 9, 2010.
186	6999	March 26, 2010	Affidavit of Service of Pleadings Filed on March 10, 2010.
187	7001	March 26, 2010	Transmittal of Motion for Leave to Appeal to District Court (re: 6333).
188	7002	March 26, 2010	Transmittal of Motion for Leave to Appeal to District Court (re: 6320).
189	7003	March 26, 2010	Notice of Continued Hearing on Confirmation of the Plan.
190	7028	March 29, 2010	Notification of Civil Action Number 3:10cv206 (re: 7002).
191	7029	March 29, 2010	Notification of Civil Action Number 3:10cv201 (re: 6957).
192	7031	March 30, 2010	Notification of Civil Action Number 3:10cv202 (re: 6956).
193	7034	March 30, 2010	Notification of Civil Action Number 3:10cv204 (re: 6996).
194	7035	March 30, 2010	Notification of Civil Action Number 3:10cv205 (re: 7001).
195	7111	April 5, 2010	Order Granting PNY Technologies, Inc.'s

			Motion for Leave to Include Arguments of Counsel in Record on Appeal.
196	7112	April 5, 2010	Order Granting United States Debt Recovery LLC's Motion for Leave to Include Arguments of Counsel in Record on Appeal.
197	7130	April 6, 2010	Confirmation of Hearing Continued (re: 5124).

Dated: April 29, 2010

Respectfully submitted,

LG ELECTRONICS USA, Inc.

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CERTIFICATE OF SERVICE

I hereby certify that on April 29, 2010 the foregoing Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal was served via first class mail, postage prepaid, upon:

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